

KEY

TO THE

ELEMENTS

OF

BOOK-KEEPING

FOR

THE USE OF SCHOOLS.

DUBLIN

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1842.

DUBLIN

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First Oct.

—

CASH ACCOUNT.

*Dr.**Cash.*

1831			£	s.	d.
Mar.	1	To Balance on hand this date	-	80	0 0
	"	" Goods for Sales this day	-	17	2 9
	2	" William Thompson	-	41	10 0
	"	" Goods for Sales this day	-	11	5 8
	3	" John Hunter	-	9	10 0
	"	" Goods for Sales this day	-	13	7 0
	4	" do.	-	23	17 0
	5	" a Legacy	-	93	4 8
	"	" Goods for Sales this day	-	19	14 9
	7	" Samuel Ely	-	4	15 0
	"	" Hanney	-	4	0 0
	"	" Goods for Sales this day	-	11	2 0
			£	329	8 10

FIRST SET, CASH ACCOUNT

5

Contra,

Crs

1831			£	s.	d.
Mar.	1	By J. Cumming for Books - -	76	3	4
	2	" House Expenses last week - -	1	17	0
	"	" Houston and Co. - - -	25	0	0
	3	" House rent - - -	25	0	0
	"	" Taxes - - -	3	9	0
	4	" Thomas Mason - - -	5	9	8
	"	" John Cumming - - -	27	9	0
	"	" Thomas White - - -	9	15	0
	5	" Wages to Shopman - - -	7	10	0
	"	" Coals - - -	2	5	0
	"	" William Wilson - - -	9	17	0
	7	" Waddel and Co. - - -	35	0	0
	"	" Hanney - - -	13	5	0
	"	" Balance in my hands* - -	87	8	10
			£ 329	8	10

Second Set.



**CASH AND PERSONAL
ACCOUNTS.**

Dr. *Stock.* [FOL. 1,

1832			£	s.	d.
<i>Jan'y</i>	12	To Balance - - - -	50	10	9

1832		<i>Dr.</i>	<i>Cash.</i>		£	s.	d.
<i>Jan'y</i>	1	To Stock - - - -			50	10	9
"	2	" W. Reid - - - -			20	0	0
"	2	" John Robertson - - - -			20	0	0
"	3	" James Thompson - - - -			69	3	6
"	8	" John Robertson - - - -			25	0	0
"	9	" James Thompson - - - -			7	16	0
"	11	" John Robertson - - - -			5	13	0
"	12	" James Thompson - - - -			50	0	0
					248	3	3

Dr. *William Reid.* [FOL. 2.

1832					£	s.	d.
<i>Jany</i>	4	To Cash	-	-	20	0	0
	5	" do.	-	-	27	2	6
	6	" do.	-	-	10	0	0
					£57	2	6

1832		<i>Dr.</i>	<i>James Thompson.</i>				
<i>Jany</i>	1	To Cash	-	-	53	6	4
	8	" do.	-	-	37	5	6
	12	" Balance	-	-	36	7	8
					£	126	19 6

1832		<i>Dr.</i>	<i>John Robertson.</i>				
<i>Jany</i>	5	To Cash	-	-	35	0	0
	10	" do.	-	-	15	13	0
					£50	13	0

1832		<i>Dr.</i>	<i>Balance.</i>				
<i>Jany</i>	12	To Cash	-	-	49	15	11
	"	" William Reid	-	-	37	2	6
					£86	18	5

Third Set.

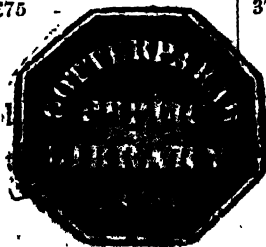
C A S H

AND

ANOTHER REAL ACCOUNT.

FOL. 1.] *Dublin, January 1st, 1832.*

		£	s.	d.
1.	1 Sundries Dr. to Stock,			
	1 Cash - - - - -	£400	5	0
	2 Wine, 50 pipes - - -	3500	0	0
		3900	5	0
	<i>February 1st,</i>			
1.	1 Cash Dr. to Wine,			
	2 Sold to Williamson and Co.			
	6 pipes at £75 - - -	450	0	0
	The Cash came in, and Wine went out, therefore Cash is Dr.			
	10			
1.	1 Cash Dr. to Wine,			
	2 Sold James Allen and Co.			
	10 pipes at £75 10s. - - -	755	0	0
	<i>March 12th,</i>			
2.	2 Wine Dr. to Cash,			
	1 Bought of William Adams,			
	17 pipes at £73 5s. - - -	1245	5	0
	Here the Wine came in and Cash went out, therefore Wine is Dr.			
	30			
1.	1 Cash Dr. to Wine,			
	4 Sold to Michael Sullivan and Co.			
	50 pipes at £75 - - -	3750	0	0



Dublin, April 2d, 1832.

[FOL.]

			£	s.	d.
L. 2	Wine Dr. to Cash,				
. 1	Bought of Joseph Staunton,				
	37 pipes at £75 - - -		2775	0	0
	15				
. 1	Cash Dr. to Wine,				
. 2	Sold to James Allen and Co.				
	3 pipes at £81 7s. - -		244	1	0
	May 5th,				
. 1	Cash Dr. to Wine,				
. 2	Sold to Charles Thompson,				
	1 pipe at £82 - - -		82	0	0
	26				
. 1	Cash Dr. to Wine,				
. 2	Sold to Anderson and Co.				
	5 pipes which had sustained injury,				
	at £64 - - - -		320	0	0
	June 16th,				
. 2	Wine Dr. to Cash,				
. 1	Bought of William Adams,				
	18 pipes at £66 - £1170 0 0				
	5 do. " 71 - 355 0 0				
			1525	0	0
	18				
. 1	Cash Dr. to Wine,				
. 2	Sold to Thomas Brett,				
	3 pipes at £73 - - -		146	0	0

FOL. 3.] *Dublin, June 30th, 1832.*

		£	s.	d.
L. 1	Cash Dr. to Wine, .			.
. 2	Sold to M. Sullivan and Co.			
	10 pipes at £69 -	£690	0	0
	7 do. „ 75 -	525	0	0
		1215	0	0
	<i>July 1st,</i>			
. 2	Balance Dr. to Sundries,			
. 1	Cash - - -	£1817	1	0
. 2	Wine, 20 pipes at £70 .	1400	0	0
	do. 13 do. „ 73 5s.	952	5	0
		4169	6	0

18⁴

LEGER.

*Dr.**Stock.*

[VOL. 1]

1832			£	s.	d.
July	1	To Balance for my net Capital	24169	6	0
			£4169	6	0

1832		<i>Dr.</i>	<i>Cash.</i>			
Jan'y	1	To Stock		1	400	5 0
Feb'y	1	" Wine recd. from Williamson and Co.		2	450	0 0
	10	" do. " " James Allen and Co.		2	755	0 0
Mar	30	" do. " " M. Sullivan and Co.		2	3750	0 0
Apr'l	15	" do. " " James Allen and Co.		2	244	1 0
May	5	" do. " " Charles Thompson		2	82	0 0
	26	" do. " " Anderson and Co.		2	320	0 0
June	18	" do. " " Thomas Brett		2	146	0 0
	30	" do. " " M. Sullivan and Co.		2	1215	0 0
				£7362	6	0

FOL. 1.]

*Contra,**Cr.*

1832			£	s.	d.
Jan'y	1	By Sundries	1	3900	5 0
July	1	" Profit and Loss for net gain on Wine	2	269	1 0
			£4169	6	0

1832		<i>Contra,</i>	<i>Cr.</i>		
Mar 12		By Wine, paid William Adams	-	2	1245 5 0
Aprl. 2		" do. " Joseph Staunton	-	2	2775 0 0
June 16		" do. " William Adams	-	2	1525 0 0
July 1		" Balance	-	2	1817 1 0

£7362 6 0

FOL. 2.]

Contra,

Cr.

1832					£	s.	d.
				PIPES			
Feb'y	1	By Cash from Williamson and Co.	6	1	450	0	0
	10	" do. " James Allen and Co.	10	1	755	0	0
Mar	30	" d8. " M. Sullivan and Co.	50	1	3750	0	0
Apr	15	" do. " James Allen and Co.	3	1	244	1	0
May	5	" do. " Charles Thompson	1	1	82	0	0
	26	" do. " Anderson and Co.	5	1	320	0	0
June	18	" do. " Thomas Brett	2	1	146	0	0
	30	" do. " M. Sullivan and Co.	17	1	1215	0	0
July	1	" Balance	33	2	2352	5	0
			Pipes 127		£ 9314	6	0

1832		<i>Contra,</i>	<i>Cr.</i>				
June	30	By Wine for gain	-	2	269	1	0

1832		<i>Contra,</i>	<i>Cr.</i>				
July	1	By Stock for my net Capital	-	1	4169	6	0
					£ 4169	6	0

Fourth Set.

CASH ACCOUNT,
WITH
A GENERAL GOODS ACCOUNT.

Dublin, January 1st, 1832. [FOL. 1.]

	£	s.	d.
Sundries Dr. to Stock,			
Cash - c - £319 18 4			
Goods - - - 2017 17 4			
	2337	15	8
1			
Dr. Goods			
To Cash paid Waddell and Co. -	107	19	3
1			
Dr. Goods			
To Cash paid Thomas White -	45	7	0
1			
Dr. Cash			
To Goods for amount of this day's sale	27	6	2
2			
Dr. Goods			
To Cash paid John Cumming for Books	15	19	0
2			
Dr. Goods			
To Cash paid Wm. Wilson for binding	13	19	8
2			
Dr. Cash			
To Goods for amount of this day's sales	131	17	0
4			
Dr. Cash			
To Goods for 50 copies Murray's Grammar - - - -	7	10	0
4			
Dr. Goods			
To Cash paid Curry and Co. -	19	3	0

Dublin, January 4th, 1832.

	£	s.	d.
Dr. Goods,			
To Cash paid M'Donnell and Co. for Printing-paper - - -	27	15	7
4			
Dr. Cash,			
To Goods for amount of 25 Copies of Murray's Grammar - - -	3	15	0
4			
Dr. Cash,			
To Goods for amount of sales this day	17	15	9
5			
Dr. Goods,			
To Cash remitted Wesley and Co. -	45	3	0
5			
Dr. Cash,			
To Goods for amount received from Wil- liam M'Comb - - -	87	0	0
5			
Dr. Cash,			
To Goods for amount of sales this day	63	19	2
6			
Dr. Balance,			
To Cash - - -	2383	14	11
To Goods - - -	1987	18	9
	2371	13	8

*Dr.**Stock.*

[FOL. 1.]

1832			£	s.	d.
Jan	6	To Balance for my net Capital -	2371	13	8
			£ 2371	13	8

1832		<i>Dr.</i>	<i>Cash.</i>		
Jan	1	To Stock - - - -	319	18	4
"	"	Goods, amount of Sales - -	27	6	2
"	2	Do. d - - - -	131	17	0
"	4	Do. d - - - -	7	10	0
"	"	Do. do. - - - -	3	15	0
"	"	Do. do. - - - -	17	15	9
"	5	Do. do. - - - -	87	0	0
"	"	Do. do. - - - -	63	19	2
			£ 659	1	5

1832		<i>Dr.</i>	<i>Goods.</i>		
Jan	1	To Stock - - - -	2017	17	4
"	"	Cash paid Waddell and Co. -	107	19	3
"	"	Do. " Thomas White -	45	7	0
"	2	Do. " John Cumming -	15	19	0
"	"	Do. " William Wilson -	13	19	8
"	4	Do. " Curry and Co. -	19	3	0
"	"	Do. " M'Donnell and Co. -	27	15	7
"	5	Do. " Wesley and Co. -	45	3	0
"	6	Profit and Loss for gain -	33	18	0
			£ 2327	1	10

VOL. I.]

*Contra,**Cr.*

1832					£	s.	d.
<i>Jan'y</i>	1	By Sundries	-	-	2337	15	8
	6	" Profit and Loss for net gain on Goods			33	18	0
					£ 2371	13	8

1832							
		<i>Contra,</i>		<i>Cr.</i>			
<i>Jan'y</i>	1	By Goods	-	-	107	19	3
	"	" Do	-	-	45	7	0
	2	" Do	-	-	15	19	0
	"	" Do	-	-	13	19	8
	4	" Do	-	-	19	3	0
	"	" Do	-	-	27	15	7
	5	" Do	-	-	45	3	0
	6	" Balance	-	-	383	14	11
					£ 659	1	5

1832							
		<i>Contra,</i>		<i>Cr.</i>			
<i>Jan'y</i>	1	By Cash	-	-	27	6	2
	2	" Do	-	-	131	17	0
	4	" Do	-	-	7	10	0
	"	" Do	-	-	3	15	0
	"	" Do	-	-	17	15	9
	5	" Do	-	-	87	0	0
	"	" Do	-	-	63	19	2
	6	" Balance	-	-	1987	18	9
					£ 2327	1	10

*Dr.**Profit and Loss.*

[FOL. 2.]

1832		£	s.	d.
<i>Jan</i> 6	To Stock for net gain - -	33	18	0
1832	<i>Dr. Balance.</i>			
<i>Jan</i> 6	To Cash remaining in my hands -	383	14	11
"	" Goods remaining unsold -	1987	18	9
		£2371	13	8

Fifth Set.

PERSONAL ACCOUNTS,

IN ADDITION TO

REAL ACCOUNTS.

Dublin, January 1st, 1832.

			£	s.	d.
1.	1.	Sundries Dr. to Stock,			
	1	Cash - - - £254 18 10			
	1	Goods - - - 1217 2 3			
			1472	1	1
		1			
1.	1	Dr. Goods,			
	2	To John Black and Co. for amount of Invoice - - -	117	19	5
		1			
1.	1	Dr. Cash,			
	1	To Goods, amount of Sales this day -	13	4	2
		2			
1.	2	Dr. James White,			
	1	To Cash on account - - -	20	0	0
		2			
1.	1	Dr. Cash,			
	2	To Profit and Loss for the amount of the late Mr. Gordon's Legacy -	18	10	0
		2			
1.	1	Dr. Cash,			
	1	To Goods for amount of Sales this day	13	14	9
		3			
1.	1	Dr. Goods,			
	2	To James White for an Edition of Euclid's Elements - - -	75	3	4

Dublin, January 3d, 1832.

		£	s.	d.
L. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	11	2	7
	4			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	6	2	6
	4			
. 2	Dr. James White,			
. 1	To Cash - - - -	40	0	0
	4			
. 2	Dr. Profit and Loss,			
. 1	To Cash, paid Clerk's salary, $\frac{1}{2}$ year	37	10	0
	4			
. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	5	2	3
	5			
. 2	Dr. John Black & Co.			
. 1	To Cash - - - -	100	0	0
	5			
. 1	Dr. Goods,			
. 2	To James White per Invoice -	2	16	0
	5			
. 1	Dr. Cash,			
. 1	To Goods, amount of Sales this day	15	7	6

Dublin, January 6th, 1832.

		£	s.	d.
le. 1	Dr. Goods,			
2	To John Black and Co. per Invoice -	53	8	0
	6			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	18	2	0
	6			
. 2	Dr. James White,			
. 1	To Cash - - - -	17	19	4
	6			
. 2	Dr. Profit and Loss,			
. 1	To Cash, $\frac{1}{2}$ year's rent of Warehouse	50	0	0
	6			
. 1	Dr. Cash,			
. 2	To Profit and Loss, gained by a House	20	0	0
	6			
. 1	Dr. Cash,			
. 1	To Goods, amount of Sales this day -	7	18	2
	8			
. 1	Dr. Cash,			
. 2	To A. Macarthur - - - -	20	0	0
	8			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	2	14	0

Dublin, January 8th, 1832.

		£	s.	d.
L. 2	Dr. John Black and Co.,			.
. 1	To Cash remitted them - -	60	0	0
	8			
. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	9	19	7
	9			
. 1	Dr. Profit and Loss, .			
. 2	To Cash Lost - - -	10	0	0
	9			
. 1	Dr. Balance,			
. 2	To Cash - - £54 8 6			
	To Goods - - 1398 15 7			
	To A. Macarthur - 6 18 6			
		1460	2	7
. 1	Cr. Balance,			
. 2	By John Black and Co. - -	11	7	5

*Dr.**Stock.*

[FOL. 1.]

1832				£	s.	d.
Jan'y	9	To Profit and Loss for net loss	-	2	23	5 11
"	"	" Balance for my net Estate	-	2	1448	15 2
				£	1472	1 1

1832

*Dr.**Cash.*

Jan'y	1	To Stock	-	-	1	254	18	10
"	"	" Goods	-	-	1	13	4	2
"	2	" Profit and Loss	-	-	2	18	10	0
"	"	" Goods	-	-	1	13	14	9
"	3	" Do.	-	-	1	11	2	7
"	4	" Do.	-	-	1	5	2	3
"	5	" Do.	-	-	1	15	7	6
"	6	" Profit and Loss	-	-	2	20	0	0
"	"	" Goods	-	-	1	7	18	2
"	8	" A. Macarthur	-	-	2	20	0	0
"	"	" Goods	-	-	1	9	19	7
					£	389	17	10

1832

*Dr.**Goods.*

Jan'y	1	To Stock	-	-	1	1217	2	3
"	"	" John Black and Co. per Invoice	-	-	2	117	19	5
"	3	" James White	"	do.	2	75	3	4
"	5	" Ditto	"	do.	2	216	0	0
"	6	" John Black and Co.	"	do.	2	53	8	0
"	9	" Profit and Loss for gain	-	-	2	35	14	1

£ 1502 3 1

FOL. 1.]

Contra,

Cr..

1832					LF	£	s.	d.
<i>Jany</i>	1	By Sundries	-	-		1472	1	1
						£ 1472	1	1

1832								
		Contra,		Cr.				
<i>Jany</i>	2	By James White	-	-	2	20	0	0
	4	" Do	-	-	2	40	0	0
	"	" Profit and Loss	-	-	2	37	10	0
	5	" John Black and Co.	-	-	2	100	0	0
	6	" James White	-	-	2	17	19	4
	"	" Profit and Loss	-	-	2	50	0	0
	8	" John Black and Co.	-	-	2	60	0	0
	9	" Profit and Loss	-	-	2	10	0	0
	"	" Balance	-	-	2	54	8	6
						£ 389	17	10

1832								
		Contra,		Cr.				
<i>Jany</i>	1	By Cash	-	-	1	13	4	2
	2	" Do.	-	-	1	13	14	9
	3	" Do.	-	-	1	11	2	7
	4	" A. Macarthur	-	-	2	6	2	6
	"	" Cash	-	-	1	5	2	3
	5	" Do.	-	-	1	15	7	6
	6	" A. Macarthur	-	-	2	18	2	0
	"	" Cash	-	-	1	7	18	2
	8	" A. Macarthur	-	-	2	2	14	0
	"	" Cash	-	-	1	9	19	7
	9	" Balance	-	-	2	1398	15	7
						£ 1502	3	1

Dr. *John Black & Co.* [FOL. 2.]

1832					LF	£	s.	d.
<i>Jany</i>	5	To Cash	-	-	1	100	0	0
	8	" Do.	-	-	1	60	0	0
	9	" Balance	-	-	2	11	7	5
						£	171	7 5

1832		<i>Dr.</i>	<i>James White.</i>					
<i>Jany</i>	2	To Cash	-	-	1	20	0	0
	4	" Do.	-	-	1	40	0	0
	6	" Do.	-	-	1	17	19	4
						£	77	19 4

1832		<i>Dr.</i>	<i>A. Macarthur.</i>					
<i>Jany</i>	4	To Goods	-	-	1	6	2	6
	6	" Do.	-	-	1	18	2	0
	8	" Do.	-	-	1	2	14	0
						£	26	18 6

1832		<i>Dr.</i>	<i>Profit & Loss.</i>					
<i>Jany</i>	4	To Cash	-	-	1	37	10	0
	6	" Do.	-	-	1	50	0	0
	9	" Do.	-	-	1	10	0	0
						£	97	10 0

1832		<i>Dr.</i>	<i>Balance.</i>					
<i>Jany</i>	9	To Goods remaining unsold	-	1	1398	15	7	
	"	" A. Macarthur, due by him	-	2	6	18	6	
	"	" Cash remaining on hand	-	1	54	8	6	
						£	1460	2 7

FOL. 2.]

*Contra,**Cr.*

1832					LF	£	s.	d.
<i>Jan'y</i>	1	By Goods per Invoice	-	-	1	117	19	8
	6	" Do. " do.	-	-	1	53	8	0
						£	171	7 5

1832								
		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan'y</i>	3	By Goods	-	-	1	75	3	4
	5	" Do.	-	-	1	216	0	
						£77	19	4

1832								
		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan'y</i>	8	By Cash	-	-	1	20	0	0
	9	" Balance	-	-	2	6	18	6
						£26	18	6

1832								
		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan'y</i>	2	By Cash, amount of Mr. Gordon's Legacy	-	-	1	18	10	0
	6	" Do. gained by a House	-	-	1	20	0	0
	9	" Goods for gain	-	-	1	35	14	1
	"	" Stock for loss	-	-	1	23	5	11
						£97	10	0

1832								
		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan'y</i>	9	By John Black and Co. due to them	-	-	2	11	7	5
	"	" Stock for my net Capital	-	-	1	1448	15	2
						£1460	2	7

Sixth Set.

REAL ACCOUNTS,

• SUBDIVIDED INTO

VARIOUS KINDS OF GOODS;

ALSO OF

TRANSACTIONS BY BILLS,

WITH DISCOUNT, INTEREST, &c. &c.

Dublin, January 1st, 1832.

					£	s.	d.
L. 1	Cr. Stock,						
. 1	By Alum	-	7cwt. 3qr.	0lb.	5	8	6
. 1	" Copperas	-	23	0 0	6	12	3
. 2	" Tobacco	-	12	1 13	415	10	0
. 2	" Sugar	-	12	3 0	28	13	9
. 2	" Opium	-	0	0 73	44	14	3
. 2	" Galls	-	0	0 146	18	5	0
. 3	" Clover-seed	-	12	2 0	50	0	0
. 3	" Corkwood	8 ton	5cwt.	-	214	10	0
. 3	" Barrel Staves	20m	-	-	315	18	0
. 3	" Bottles	8½ gross	-	-	11	9	6
. 4	" Wines	24 pipes	218 doz.	-	1952	2	0
. 7	" Castellaine and Co.	-	£42	5 0			
. 7	" Cearns, Cary and Co.	-	72	10 4			
					114	15	4
. 4	" Bills Receivable	-	-	-	159	5	0
. 1	" Cash	-	-	-	137	10	0
. 5	" Warehouse and Stores	-	-	-	1200	0	0
					4674	13	7
	1						
. 1	Dr. Stock,						
. 8	To E. Grimshaw due him	£102	6	8			
. 7	" Thomas Sherlock and Co.						
	due them	-	57	9 2			
. 2	" Coutts and Co.	-	37	19 0			
					197	14	10
. 4	" Bills Payable for my acceptances				1226	12	8
					1424	7	6
	2						
. 3	Cr. Anto. Silva and Co. St. Ubes,						
. 5	By Salt, shipped per the Active,	33 tons			165	0	0
	2						
. 4	Cr. Edward Smith and Co.						
. 5	By Herrings,	70 barrels	-	-	70	0	0

Dublin, January 3d, 1832.

		£	s.	d.
1. 5	Cr. W. G. Taylor, London,			•
. 6	By Leghorn Hats, 4 cases - -	785	3	10
	4			
. 6	Cr. J. Jameson, Dodder Bank,			
. 6	By Malt Spirits, 168 gallons - -	47	6	0
	4			
. 6	Dr. Malt Spirits,			
. 1	To Cash, paid duty and fees on 56 gallons	7	6	8
	6			
. 6	Dr. John Campbell and Co.			
	Sackville-street,			
. 6	To Malt Spirits, 56 gallons sold them -	25	18	0
	6			
. 6	Dr. Ward, Pring, and Co. West-			
	morland-street,			
. 2	To Opium, 16½lb. - - -	11	19	3
	7			
. 1	Dr. Cash,			
. 4	To Wine sold E. Grant, 3 dozen Cape	3	15	0
	7			
. 7	Cr. Castellaine, Schaezler, and Co.			
	London.			
. 7	By Brandy, per Aurora, 4 casks -	266	0	0
	7			
. 3	Dr. Antonio Silva and Co.			
. 4	To Bills Payable, accepted their draft, 23d			
	April - - - -	165	0	0

Dublin, January 7th, 1832.

		£	s.	d.
L. 6	Dr. Malt Spirits,			
1	To Cash, paid duty on 112 gallons -	14	13	4
	9			
6	Dr. John Jameson and Co.			
6	To Malt Spirits, 56 gallons -	26	12	0
	9			
0	Cr. John Campbell and Co.			
1	By Cash on account -	50	0	0
	10			
5	Dr. Salt,			
1	To Cash, paid duty -	5	4	6
	10			
0	Dr. Leghorn Hats,			
1	To Cash, paid freight and charges -	7	0	6
	11			
6	Cr. Ward, Pring, and Co.			
4	By Bills Receivable, for Finlay and Co.'s acceptance, 61 days -	10	0	0
1	„ Cash in full -	1	19	3
		11	19	3
	11			
7	Dr. Thomas Sherlock and Co.			
3	To Barrell staves, 6m. -	90	0	0
	12			
8	Dr. Robert Smith, Stephen's- Green,			
4	To Wine, 2 pipes Port, and 19 doz. Cape	192	4	6
3	„ Bottles, 8½ gross -	12	15	0
		204	19	6

Dublin, January 13th, 1832.

		£	s.	d.
L. 7	Cr. Cearn's, Cary, and Co. Liver-			
	pool,			
. 8	By Potashes, 75 barrels - -	348	15	
	13			
. 8	Dr. Ebenezer Grimshaw, Meath-			
	street,			
. 1	To Copperas, 14½ cwt.	4	14	3
	14			
. 7	Dr. Castellaine, Schaezler, and Co.			
. 4	To Bills Payable for my acceptance of their			
	draft - - - -	266	0	0
	14			
. 6	Dr. John Jameson and Co.			
. 4	To Bills Payable for my acceptance of his			
	draft - - - -	47	6	0
	15			
. 4	Dr. Edward Smith and Co.			
. 4	To Bills, Receivable, Delacour's			
	acceptance - - - £50	0	0	
. 1	„ Cash in full of Herrings 20	0	0	
	16	70	0	0
. 1	Dr. Cash,			
. 5	To Herrings, for 20 barrels sold to Men-			
	dicity Institution - - -	25	0	0
	16			
. 1	Dr. Cash,			
. 2	To Galls, sold A. Macarthur, 12lb. -	1	12	0

Dublin, January 17th, 1832.

		£	s.	d.
L 7	Dr. Thomas Sherlock and Co. Abbey-street,			
. 5	To Salt, 12 tons sold them - -	75	0	0
	17			
. 7	Cr. Thomas Sherlock and Co.			
. 4	By Bills Receivable, Tottenham's note - - £40 0 0			
. 1	" Cash - - 34 5 0			
. 8	" Discount allowed, 2 months' interest - - 0 15 0	75	0	0
	17			
. 8	Dr. Ebenezer Grimshaw,			
. 1	To Alum, 5 cwt. - - £3 5 0			
. 3	" Staves, 10m. - - 150 0 0			
. 3	" Clover seed, 3 cwt. - 15 0 0	168	5	0
	17			
. 7	Cr. Thomas Sherlock,			
. 1	By Cash on account - - -	20	0	0
	19			
. 5	Dr. Wm. G. Taylor, London,			
. 4	To Bills Payable, remitted him my note, 31 days - - -	500	0	0
	19			
. 4	Dr. Bills Payable,			
. 1	To Cash, paid my acceptance to Johnston and Co. - - -	36	5	3
	21			
. 5	Dr. Warehouse and Stores,			
. 1	To Cash, paid Carolan and Co. for alter- ations - - -	15	0	0

Dublin, January 23d, 1832.

			£	s.	d.
L 7	Dr. Thomas Sherlock and Co.				
8	To Ashes, 12 bar	- £21 0 0			
5	" Herrings, 15 do.	- 19 10 0			
3	" Staves, 10 m.	- 150 0 0			
5	" Salt, 10 ton	- 62 10 0			
			253	0	0
	— 23 —				
1	Dr. Cash,				
2	To Opium, 40 lb	£26 0 0			
2	" Galls, 50 lb	6 17 6			
1	" Copper 14, 8½ cwt	2 11 0			
7	" Brandy, 1 cask	87 0 0			
			122	8	6
	— 25 —				
8	Dr. Robert Smith, 3 months,				
7	To Brandy, 1 cask	- £97 14 6			
2	" Sugar, 12 cwt 3 qr.	28 1 0			
4	" Wine, 3 pipes, 30 doz	287 5 0			
			403	0	6
	— 25 —				
7	Dr. Castellane and Co. London,				
8	To Robert Smith for his acceptance 31 days	- £252 0 0			
8	" Discount in full	- 3 3 10			
			255	3	10
	— 25 —				
9	Dr. Coutts and Co. London,				
1	To Cash paid for Hodgen's draft on Hilton, 61 days	- 200 0 0			
	— 25 —				
9	Dr. Rent and Charges,				
1	To Cash paid Rent of Warehouse for last month	- 7 10 0			

Dublin, January 29th, 1832.

		£	s.	d.
L. 9	Dr. Rent and Charges,			
. 1	To Cash, paid postage, twine, packing cases, &c.	5	16	8
	„ Cash paid Clerk and Porter's wages	6	12	0
		12	8	8
	29			
. 7	Cr. Castellaine and Co. London,			
. 8	By Ashes, per William and Mary from Baltimore, 100 bar.	437	10	0
	29			
. 9	Dr. Profit and Loss,			
. 1	To Cash, deficient in settling	0	15	3
	29			
. 8	Dr. Ebenezer Grimshaw,			
. 8	To Ashes, 50 bar. sold him of the cargo of William and Mary from Baltimore	250	0	0
	30			
. 8	Cr. Ebenezer Grimshaw,			
. 4	By Bills Receivable, four bills indorsed	£178	0	0
. 1	„ Cash	22	0	0
. 8	„ Discount, 2 months' interest on Cash	0	4	5
		200	4	5
	31			
. 4	Cr. Bills Receivable, discounted with La Touche,			
. 1	By Cash for 4 bills	£212	4	5
. 8	„ Discount for Interest	2	0	7
		214	5	0

Dublin, January 31st, 1832.

		£	s.	d.
L. 9	Dr. Coutts and Co. London,			
1	To Cash paid for Hamilton's draft on Jones and Co. - - -	£208	19	0
8	„ Discount allowed - - -	1	1	0
		210	0	0
	31			
4	Cr. Bills Receivable,			
1	By Cash, received payment of Wilson's acceptance - - -	35	0	0
	31			
7	Dr. Thomas Sheflock and Co.			
8	To Ashes, for error in charging 12 bar. at 35s instead of 95s January 23rd -	36	0	0
	31			
5	Dr. Wm. G. Taylor, London,			
8	To Robert Smith for his acceptance, 31 days - - -	£282	0	0
8	„ Discount in full - - -	3	8	10
		285	8	10
	31			
6	Cr. John Jameson and Co.			
6	By John Campbell and Co. for 1 puncheon Malt Spirits, charged them in error, on January 9th - - -	26	12	0
	31			
8	Cr. E. Grimshaw,			
7	By Thomas Sherlock and Co. for Cash credited in error, on 17th January	20	0	0

Dublin, January 31st, 1832.

		£	s	d
9	Dr. Balance,			
1	To Alum on hand, 2 cwt. 3 qrs at 14s	1	18	6
2	„ Tobacco, 12 cwt 0 qrs 5 lb at 6s per lb	404	14	0
2	„ Opium, 16½ lb at 12s 3d.	10	2	1½
2	„ Galls, 84 lb at 2s 6d	10	10	0
3	„ Clover seed, 9 cwt 2 qrs at 80s	38	0	0
3	„ Corkwood, 8 ton 5 cwt at £26	214	10	0
4	„ Wine, 19 pipes 166 do/	151	10	0
5	„ Salt, 11 ton at 10½ 2d	56	14	10
5	„ Herrings, 35 bar at 90s	35	0	0
6	„ Leghorn Hats, 4 c	792	4	4
6	„ Malt Spirits, 56 gr at 8s 3d	23	2	0
7	„ Brandy, 2 casks at £66 10s	133	0	0
8	„ Ashes, 68 bar at 95s 0d £292 19 0			
	„ Do 50 bar „ 87s 6d 218 15 0			
		511	14	0
		3744	19	9½
4	„ Bills Receivable	88	0	0
1	„ Cash	130	11	0
5	„ Warehouse and Stores	121s	0	0
		517s	10	9½
6	„ John Campbell and Co £2 10 0			
7	„ Thomas Sherlock and Co 321 10 10			
8	„ Ebenezer Grimshaw 100 8 2			
8	„ Robert Smyth 44 0 0			
9	„ Coutts and Co 372 1 0	540	10	0
		6019	0	9½
	- 31 -			
9	Cr. Balance,			
7	By Castellaino, Schaezler and Co £110 1 2			
7	„ Cearns, Cary and Co 276 4 8	386	5	10
4	Bills payable for my acceptances per list	216s	13	5
		2354	19	3

INDEX TO LEGER, SIXTH SET.

A				L			
Alum	-	-	FOI 1	Leighorn Hats	-	-	FOI. 6
Ashes	-	-	8				
B				M			
Barel Staves	-	-	3	Malt Spirits	-	-	6
Bottles	-	-	3				
Bills Receivable			4	O			
Bills Payable	-	-	4	Opium	-	-	2
Brandy	-	-	7				
Balance			9	P			
C				Profit and Loss			9
Copperas	-	-	1	R			
Cash	-	-	1	Rent and Charges	-	-	9
Clover seed	-	-	3				
Corkwood	-	-	3	S			
Cumplell, John and Co			6	Stock	-	-	1
Castellane, Shaezler and Co			7	Sugar	-	-	2
Cearns, Cary and Co	-	-	7	Silva, Antonio and Co	-	-	3
Coutts and Co	-	-	9	Smith, Edward and Co.	-	-	4
D				Salt	-	-	5
Discount	-	-	8	Sherlock, Thomas and Co.			7
G				Smith, Robert	-	-	8
Gills	-	-	2	T			
Grimshaw, Ebenezer	-	-	8	Tobacco	-	-	2
H				Taylor, W G.	-	-	5
Herrings	-	-	5	W			
I				Wine	-	-	4
Jameson, John and Co			6	Warehouse and Stores			5
				Ward, Pring and Co.	-	-	6

Dr. *Stock.* [FOL. 1.]

1832			£	s.	d.
<i>Jan'y</i>	1	To Sundries - - -	1424	7	6
	31	" Balance for my net Estate -	93464	16	1
			£ 4888	9	0

1832	<i>Dr.</i>	<i>Cash.</i>			
<i>Jan'y</i>	1	To Stock - - -	1	137	10 0
	7	" Wine - - -	4	3	15 0
	9	" John Campbell & Co. -	6	50	0 0
	11	" Ward, Pring & Co. -	6	1	19 3
	16	" Herrings - - -	5	25	0 0
	"	" Galls - - -	2	1	12 0
	17	" Thomas Sherlock and Co. -	7	34	5 0
	"	" Ditto - - -	7	20	0 0
	23	" Sundries - - -	-	122	8 6
	30	" Ebenezer Grimshaw -	8	22	0 0
	31	" Bills Receivable - -	4	212	4 5
	"	" Ditto - - -	4	35	0 0
				665	14 2
<i>Feb'y</i>	1	*To Balance on hand - -	£	130	11 0

1832	<i>Dr.</i>	<i>Alum.</i>			
<i>Jan'y</i>	1	To Stock - - - 7 cwt. 3 qr.	1	5	8 6
		7 cwt. 3 qr.		5	8 6
<i>Feb'y</i>	1	To Balance - - -		£1	18. 6

1832	<i>Dr.</i>	<i>Copperas.</i>			
<i>Jan'y</i>	1	To Stock - - - 23 cwt.	1	6	12 3
	31	" Profit and Loss -	9	0	13 0
		23 cwt.		£7	5 1

* This Balance is taken from the Cr. side to commence a new account. The balances are brought down in this manner throughout this Set.

FOL. 1.]

*Contra,**Cr.*

1832			£	s.	d.
<i>Jany</i>	1	By Sundries - - -	4674	13	7
	31	" Profit and Loss for my net gain -	9	213	15 5 1/4
			£4888	9	0 1/4

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	4	By Malt Spirits - - -	6	7	6	8
	7	" Do. - - -	6	14	13	4
	10	" Salt - - -	5	5	4	6
	"	" Leghorn Hats - - -	6	7	0	6
	15	" Edward Smith and Co -	4	20	0	0
	19	" Bills Payable - - -	4	36	5	3
	21	" Warehouse and Stores -	5	15	0	0
	25	" Coutts and Co. - - -	9	200	0	0
	"	" Rent and Charges - - -	9	7	10	0
	29	" Do. - - -	9	12	8	8
	"	" Profit and Loss - - -	9	0	15	3
	31	" Coutts and Co. - - -	9	208	19	0
	"	" Balance - - -	9	130	11	0
			£	66.	14	2

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	17	By Ebenezer Grimshaw 5 cwt. 0 qr.	8	3	5	0
	31	" Profit and Loss - - -	9	0	5	0
		" Balance - - - 2 cwt. 3 qr.	9	118	6	
				£5	8	6

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	13	By Ebenezer Grimshaw 14 cwt. 2 qr.	8	4	14	3
	23	" Cash - - - 8 cwt. 2 qr.	1	21	0	
				£7	5	3

*Dr.**Tobacco.*

[FOL. 2.]

1832				LF	£	s.	d.
<i>Jan'y</i>	1	To Stock	12 cwt. 1 qr. 13 lb.	1	415	10	0
			12 cwt. 1 qr. 13 lb.		415	10	0
<i>Feb'y</i>	1	To Stock on hand	12 cwt. 0 qr. 5 lb.	£	404	14	0

1832		<i>Dr.</i>	<i>Sugar.</i>				
<i>Jan'y</i>	1	To Stock	12 cwt. 3 qr.	1	28	13	9
			12 cwt. 3 qr.		£28	13	9

1832		<i>Dr.</i>	<i>Opium.</i>				
<i>Jan'y</i>	1	To Stock	73 lb.	1	44	14	3
	31	" Profit and Loss		9	3	7	1½
			73 lb.		48	14½	
<i>Feb'y</i>	1	To Stock on hand	16½ lb.		£10	2	1½

1832		<i>Dr.</i>	<i>Galls.</i>				
<i>Jan'y</i>	1	To Stock	146 lb.	1	18	5	0
	31	" Profit and Loss		9	0	14	6
			146 lb.		18	19	6
<i>Feb'y</i>	1	To Stock on hand	84 lb.		£10	10	0

FOL. 2.]

*Contra,**Cr.*

1832				l. r.	£	s.	d.
Jan'y 31	By Balance	-	12 cwt. 0 qr. 5 lb.	9	40	14	0
	" Profit and Loss for						
	decrease of weight	0 cwt. 1 qr. 8 lb.		9	10	16	0
		12 cwt. 1 qr. 13 lb.		£	41	10	0

1832							
				<i>Contra,</i>	<i>Cr.</i>		
Jan'y 25	By Robert Smith	-	12 cwt. 3 qr.	8	28	1	0
31	" Profit and Loss	-		9	0	12	0
			12 cwt. 3 qr.		£28	13	9

1832							
				<i>Contra,</i>	<i>Cr.</i>		
Jan'y 6	By Ward and Co.	-	16½ lb.	6	11	19	3
23	" Cash	-	40 "	1	26	0	0
31	" Balance	-	16½ "	9	10	2	1½
			73 lb.		£48	1	4½

1832							
				<i>Contra,</i>	<i>Cr.</i>		
Jan'y 16	By Cash	-	12 lb.	1	1	12	0
23	" Do.	-	50 "	1	6	17	6
31	" Balance	-	84 "	9	10	10	0
			146 lb.		£18	19	6

Dr. Clover Seed. [FOL. 3.]

1832				LF	£	s.	d.
Jany	1	To Stock - -	12 cwt. 2 qr.	1	50	0	0
	31	„ Profit and Loss -		9	3	0	0
			12 cwt. 2 qr.		53	0	0
Feby	1	To Stock on hand -	9 cwt. 2 qr.		£38	0	0

1832		<i>Dr. Corkwood.</i>					
Jany	1	To Stock -	8 ton 5 cwt.	1	214	10	0
Feby	1	To Stock on hand -	8 ton 5 cwt.	£	214	10	0

1832		<i>Dr. Barrel Staves.</i>					
Jany	1	To Stock - -	26 m.	1	315	18	0
	31	„ Profit and Loss -	-	9	74	2	0
			26 m.	£	390	0	0

1832		<i>Dr. Bottles.</i>					
Jany	1	To Stock - -	8½ gro.	1	11	9	6
	31	„ Profit and Loss -	-	9	1	5	6
			8½ gro.		£12	15	0

1832		<i>Dr. Antonio Silva & Co.</i>					
Jany	7	To Bills Payable - -	-	4	165	0	0

FOL. 9.]

Contra,• *Cr.*

1832				LF	£	s.	d.
<i>Jan'y</i>	17	By E. Grifflshaw	- - 3 cwt. 0 qr.	8	15	0	0
	31	" Balance	- - 9 " 2 "	9	38	0	0
			12 cwt. 2 qr.		£53	0	0

1832							
		<i>Contra,</i>					
		<i>Cr.</i>					
<i>Jan'y</i>	31	By Balance	- - 8 ton 5 cwt.	9	214	10	0

1832							
		<i>Contra,</i>					
		<i>Cr.</i>					
<i>Jan'y</i>	11	By T. Sherlock and Co.	- 6 m.	7	90	0	0
	17	" F. Grimshaw	- 10 "	8	150	0	0
	23	" T. Sherlock and Co.	- 10 "	9	150	0	0
			26 m.	£	390	0	0

1832							
		<i>Contra,</i>					
		<i>Cr.</i>					
<i>Jan'y</i>	12	By Robert Smith	- - 8½ gro.	8	12	15	0
			8½ gro.		£12	15	0

1832							
		<i>Contra,</i>					
		<i>Cr.</i>					
<i>Jan'y</i>	1	By Salt	- - - -	5	165	0	0

Dr. Edward Smith & Co. [VOL. 4.]

1882					LF	£	s.	d
Jan'y	15	To Bills Receivable	-	£50	0	0	4	
"	"	" Cash	-	20	0	0	1	
						70	0	0
						£70	0	0

1832	<i>Dr.</i>	<i>Wine.</i>
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		pipes	doz		
Jan'y	1 To Stock - -	24	218	1 1952	2 0
31	" Profit and Loss -			9 44	12 6
		24	218	1996	14 6

Feb'y	1	To Stock on hand	19 pipes 166 doz.	£ 1513 10 0
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1832	Dr.	Bills Receivable.
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Jany	1	To Stock -	-	-	1	159	5	0
	11	" Ward, Pring, and Co	-	-	6	10	0	0
	17	" Shullock and Co	-	-	7	40	0	0
	30	" Ebenezer Grimshaw			8	178	0	0
						387	5	0

Feb'y	1	To Stock, Bills on hand	-	£58	0	0
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1832	<i>Dr.</i>	<i>Bills Payable.</i>
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<i>Jany</i>	19	To Cash -	-	-	1	36	5	3
	31	" Balance	-	-	9	2168	13	5
					<hr/>			
					£ 2204 18. 8			

Dr. Warehouse & Stores. [FOL. 5.]

1832					LF	£	s.	d.
<i>Jan'y</i>	1	To Stock - - - -			1	1200	0	0
	21	" Cash, alterations - -			1	15	0	0
						1215	0	0
<i>Feb'y</i>	1	To Stock - - - -			£	1215	0	0

1832		<i>Dr. Salt.</i>						
<i>Jan'y</i>	2	To A. Silva and Co. -	33 tons	3	165	0	0	
	10	" Cash, duty - -		1	5	4	6	
	31	" Profit and Loss -		9	24	0	4	
			33 tons		194	4	10	
<i>Feb'y</i>	1	To Stock on hand -	11 tons		£56	14	10	

1832		<i>Dr. Herrings.</i>						
<i>Jan'y</i>	2	To E. Smith and Co. -	70 bar.	4	70	0	0	
	31	" Profit and Loss - -		9	9	10	0	
			70 bar.		79	10	0	
<i>Feb'y</i>	1	To Stock on hand -	35 bar.		£35	0	0	

1832		<i>Dr. William G. Taylor.</i>						
<i>Jan'y</i>	19	To Bills Payable - - -		4	500	0	0	
	31	" Robert Smith for his bill -		8	282	0	0	
	"	" Discount - - - -		8	3	3	10	
				£	785	3	10	

FOL. 5.]

*Contra,**Cr.*

1832				LY	£	s.	d.
Jan'y	31	By Balance	- - -	9	12	5	0
					£	12	5
						0	0

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y	17	By Sherlock and Co	- 12 tons	7	75	0	0
	23	" Do.	- 10	7	62	10	0
	31	" Balance	- 11	9	56	14	10
			33 tons	£	194	4	10

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y	16	By Cash	- 20 bar.	1	25	0	0
	23	" Sherlock and Co.	- 15 "	7	19	10	0
	31	" Balance	- 35 "	9	35	0	0
			70 bar.		£	79	10

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y	3	By Leghorn Hats, 31 days	:	6	785	3	10
					£	785	3
						10	

Dr. *Leghorn Huts.* [FOL. 6.]

1832				IT	£	s	d
<i>Jan'y</i>	3	To William G Taylor	-	4 cases	5	785	3 10
	10	" Cash, freight	-		1	7	0 6
				4 cases		792	4 4
<i>Feb'y</i>	1	To Stock on hand	-	4 cases	£	792	4 4
1832		<i>Dr. John Jamieson & Co.</i>					
<i>Jan'y</i>	9	To Malt Spirits	-	-	6	26	12 0
	14	" Bills Payable	-	-	4	47	6 0
						£75	18 0
1832		<i>Dr. John Campbell & Co.</i>					
<i>Jan'y</i>	6	To Malt Spirits	-	-	6	25	18 0
	31	" John Jamieson & Co (crim)	-	-	6	26	12 0
						52	10 0
<i>Feb'y</i>	1	To Stock, for balance	-	-	1	£2	10 0
1832		<i>Dr. Malt Spirits.</i>					
<i>Jan'y</i>	4	To John Jamieson & Co.	-	168 gals	6	47	6 0
	"	" Cash, duty	-	-	1	7	6 8
	7	" Do	-	-	1	14	13 4
	31	" Profit and Loss	-	-	9	6	6 0
				168 gals		75	12 0
<i>Feb'y</i>	1	To Stock on hand	-	56 gals	1	£23	2 0
1832		<i>Dr. Ward, Pring & Co.</i>					
<i>Jan'y</i>	6	To Opium	-	-	2	11	19 3
						£11	19 3

10L. 6.]

*Contra,**Cr.*

1832				LF	£	s.	d.
Jan'y 31	By Balance	-	-	9	792	4	4
			4 cases	£	792	4	4

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y 4	By Malt Spirits	-	-	6	47	6	0
31	" John Campbell & Co. (error)			"	26	12	0
					£73	18	0

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y 9	By Cash	-	-	1	50	0	0
31	" Balance	-	-	9	2	10	0
					£52	10	0

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y 6	By John Campbell & Co	-	56 gals.	6	25	18	0
9	" John Jameson	-	56 "	6	26	12	0
31	" Balance	-	56 "	9	23	2	0
			168 gals.		£75	12	0

1832		<i>Contra,</i>	<i>Cr.</i>				
Jan'y 11	By Bills Receivable	-	£10 0 0	4			
	" Cash	-	1 19 3	1			
					11	19	3

Dr. Castellaine, Schaezler & Co. [FOL. 7.

1832			lf	£	s.	d.
<i>Jan'y</i>	1	To Stock - - - -	1	42	5	0
	14	" Bills Payable - - -	4	200	0	0
	25	" Robert Smith for his draft -	8	282	0	0
	25	" Discount - - - -	8	3	3	10
	31	" Balance - - - -	9	110	1	2
				£ 703	10	0

1832		<i>Dr. Brandy.</i>				
<i>Jan'y</i>	7	To Castellaine and Co. - 4 casks	7	266	0	0
	31	" Profit and Loss - -	9	41	14	6
		4 casks		307	14	6
<i>Feb'y</i>	1	To Stock on hand - - 2 casks	£	133	0	0

1832		<i>Dr. T. Sherlock & Co.</i>				
<i>Jan'y</i>	11	To Staves - - - -	3	90	0	0
	17	" Salt - - - -	5	75	0	0
	23	" Sundries - - - -	"	253	0	0
	"	" Ashes (error) - - -	8	36	0	0
	31	" E. Grimshaw - - -	8	20	0	0
				£ 474	0	0
<i>Feb'y</i>	1	To Stock for balance - -		321	10	10

1832		<i>Dr. Cearns, Cary & Co.</i>				
<i>Jan'y</i>	1	To Stock - - - -	1	72	10	4
	31	" Balance - - - -	9	276	4	8
				£ 348	15	0

FOL. 7.]

*Contra,**Cr.*

1832					LF	£	s.	d.
<i>Jany</i>	7	By Brandy	-	-	7	266	0	0
	29	" Ashes	-	-	8	437	10	0
						703	10	0
<i>Feby</i>		By Stock	-	-	£	110	1	2

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	23	By Cash	-	1 cask	1	87	0	0
	25	" Robert Smith	-	1 "	8	87	14	6
	31	" Balance	-	2 "	9	133	0	0
				4 casks	£	307	14	6

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	1	By Stock	-	-	1	57	9	2
	17	" Bills Receivable	£40	0 0	4			
		" Cash	-	34 5 0	1			
		" Discount	-	0 15 0	8			
						75	0	0
	17	" Cash	-	-	1	20	0	0
	31	" Balance	-	-	9	321	10	10
					£	474	0	0

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	13	By Ashes	-	-	8	348	15	0
						348	15	0
<i>Feby</i>	1	By Stock	-	-	£	276	4	8

Dr. *Ashes.* [FOL. 8.

1832				LF	£	s.	d.
<i>Jan</i>	13	To Cearns, Cary & Co.	- 75 bar.	7	348	15	0
	29	" Castellaine & Co.	- 100 "	"	437	10	0
	31	" Profit and Loss	- -	9	32	9	0
			175 bar.		818	14	0
<i>Feb</i>	1	To Stock on hand	- 113 bar.	£	511	14	0

1832		<i>Dr. Ebenezer Grimshaw.</i>					
<i>Jan</i>	13	To Copperas	- -	1	4	14	3
	17	" Sundries	- -	-	165	5	0
	29	" Ashes	- -	8	250	0	0
					422	19	3
<i>Feb</i>	1	To Stock for Balance	- -	£	100	8	2

1832		<i>Dr. Robert Smith.</i>					
<i>Jan</i>	12	To Sundries	- -	-	204	19	6
	25	" Do	- -	-	403	0	6
					608	0	0
<i>Feb</i>	1	To Stock for balance	- -	£44	0	0	

1832		<i>Dr. Discount.</i>					
<i>Jan</i>	17	To Thomas Sherlock & Co.	- -	7	0	15	0
	30	" Ebenezer Grimshaw	- -	8	0	4	5
	31	" Bills Receivable	- -	4	2	0	7
	"	" Profit and Loss	- -	9	4	8	8
					£7	8	8

FOL. 8.]

*Contra,**Cr.*

1832				LF	£	s.	d.
Jan'y	23	By Sherlock & Co.	- 12 bar.	7	21	0	0
	29	" E. Grimshaw	- 50 "	8	250	0	0
	31	" Sherlock & Co.	- -	7	36	0	0
		" Balance	- - 113 "	9	511	14	0
			175 bar.		£ 818	14	0

1832							
		<i>Contra,</i>		<i>Cr.</i>			
Jan'y	1	By Stock	- - -	1	102	6	8
	30	" Bills Receivable	£178 0 0	4			
		" Cash	- 22 0 0	1			
		" Discount	- 0 4 5	8			
					200	4	5
	31	" Thomas Sherlock	- - -	7	20	0	0
	"	" Balance	- - -	2	100	8	2
					£ 422	19	3

1832							
		<i>Contra,</i>		<i>Cr.</i>			
Jan'y	25	By Castellaine & Co.	- - -	7	282	0	0
	31	" W. G. Taylor	- - -	9	282	0	0
	"	" Balance	- - -	5	44	0	0
					£ 608	0	0

1832							
		<i>Contra,</i>		<i>Cr.</i>			
Jan'y	25	By Castellaine & Co.	- - -	7	3	3	10
	31	" Coutts & Co.	- - -	9	1	1	0
	"	" W. G. Taylor	- - -	5	3	3	10
					£7	7	8

Dr. *Coutts & Co.* [FOL. 9.]

1832				£	s.	d.
<i>Jany</i>	25	To Cash - - - -		1	200	0 0
	31	" Sundries - - - -		1	210	0 0
					410	0 0
<i>Feby</i>	1	To Stock for balance - -		£	372	1 0

1832 *Dr. Rent & Charges.*

<i>Jany</i>	25	To Cash, rent - - -	1	7	10	0
	29	" Do. postages, &c - -	1	5	16	8
	"	" Do. salaries - - -	1	6	12	0
				£19	18	8

1832 *Dr. Profit & Loss.*

<i>Jany</i>	29	To Cash lost - - -	1	0	15	3
	31	" Alum - - - -	1	0	5	0
	"	" Tobacco, decrease of weight - -	2	10	16	0
	"	" Sugar - - - -	2	0	12	9
	"	" Rent and Charges - - -	9	19	18	8
	"	" Stock for net gain - - -	1	213	15	5½
				£	246	3 1½

1832 *Dr. Balance.*

<i>Jany</i>	31	To Sundries - - -	-	3744	19	9½
	"	" Bills Receivable - - -	4	88	0	0
	"	" Cash - - - -	1	180	11	0
	"	" Warehouse and Stores - - -	5	1215	0	0
	"	" Sundry Personal Accounts - -	-	840	10	0
				£	6019	0 9½

FOL. 9.]

*Contra,**Cr.*

1832				LV	£	s.	d.
<i>Jan</i>	1	By Stock	-	1	87	19	0
	31	" Balance	-	9	872	1	0
					£ 410	0	0

1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan</i>	31	By Profit and Loss	-	9	19	18	8
					£19	8	8

1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan</i>	31	By Copperas	-	1	0	13	0
	"	" Opium	-	2	3	7	1½
	"	" Galls	-	2	0	14	6
	"	" Clover seed	-	3	3	0	0
	"	" Barrel Staves	-	3	74	20	
	"	" Bottles	-	3	1	5	6
	"	" Wine	-	4	44	12	6
	"	" Salt	-	5	24	0	4
	"	" Herrings	-	5	9	10	0
	"	" Malt Spirits	-	6	6	6	0
	"	" Brandy	-	7	41	14	6
	"	" Ashes	-	8	32	9	0
	"	" Discount	-	"	4	8	8
					£ 246	6	1½

1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan</i>	31	By Personal Accounts	-	-	386	5	10
	"	" Bills Payable	-	4	2168	13	5
	"	" Stock for net Estate	-	1	3404	1	6½
					£ 6019	0	9½

Seventh Set.

**SINGLE AND JOINT
CONSIGNMENT, ADVENTURES,
FACTORSHIPS, PARTNERSHIPS, &c.**

Dublin, January 1st, 1832.

		£	s.	d.
L. 1	Sundries Dr. to Stock,			
. 1	Cash for so much, I have in			
	Ready Money - £2000 0 0			
. 1	Royal Bank - - 4000 0 0			
. 1	House and Furniture, worth 1800 0 0			
. 2	Port Wine, 7 pipes marked A 560 0 0			
. 2	Adventure in Co. 1, with James Higgins, for 4 pipes 320 0 0			
. 2	Madder in Co. 2, with John Scott, A. - 300 0 0			
. 2	Robert Runner, due by him 100 0 0			
. 3	John King, our Account of Exchange in Co. 3. - 500 0 0			
		9580	0	0
	2			
. 3	Dr. Madder,			
. 1	To Cash for 3 tons marked B. at £2½ per cwt. - - - 160 0 0			
	2			
. 1	Dr. Cash,			
. 2	To Port Wine, for 1 pipe - - 94 0 0			
	2			
. 3	Dr. Madder,			
. 2	To Port Wine, for 1 pipe bartered with James Reeves, for 1½ ton of Madder, at £3 per cwt. M.C. - - 90 0 0			

Dublin, January 2d, 1832.

		£	s.	d.
L. 3	Dr. James Walsh,			
. 1	To Cash lent him to be repaid in 1 month with Interest, at 5 per Cent. -	100	0	0
	4			
. 1	Dr. Cash,			
. 3	To John King of London, O. A. of Ex- change for a Bill of £50 at usance, favour of James Quinn, value received of him at £1¼ per Cent. - -	50	12	6
	4			
. 1	Dr. Cash,			
. 3	To John King, O. A. of Exchange, for a Bill of £450, at usance, favour of James Williams, value received of him at £1 per Cent. - - - -	454	10	0
	4			
. 2	Dr. Royal Bank,			
. 1	To Adventure Co. 1 for net proceeds, Wine	351	0	0
	5			
. 1	Dr. Royal Bank,			
. 6	To Profit and Loss, for Balance of Interest Account - - - -	40	0	0
	6			
. 1	Dr. Cash,			
. 1	To Royal Bank for Interest - -	40	0	0

Dublin, January 6th, 1832.

		£	s.	d.
1.	Sundries Dr. to Sundries,			
1	Royal Bank for net proceeds, Madder in Co. 2. A.	710	0	0
2	Madder, Co. 2. for John Scott's $\frac{1}{2}$ net proceeds	346	2	6
2	Madder, Co. 2. for my Commission on Sales	17	15	0
3	John Scott for Draft on Royal Bank	346	2	6
		1420	0	0
2	To Madder, Co. 2. for net proceeds - - - £710 0 0			
3	„ John Scott, for his $\frac{1}{2}$ net proceeds, Madder - 346 2 6			
1	„ Royal Bank for Draft favour, J. Scott - 346 2 6			
5	„ Commission - - - 17 15 0			
	£1420 0 0			
	11			
3	Dr. John King, O. A. Exchange, Co. 3.			
1	To Royal Bank, being a draft given to John Kerr, for his draft of £300 on Coutts and Co. - - - -	297	0	0
	12			
4	Voyage to Hull, per the Lark, Dr.			
3	To Madder, B. C. for $4\frac{1}{2}$ tons consigned to William Kane of Hull, to sell for my Account - - -	250	0	0
1	„ Cash, paid Freight, &c. - - -	13	10	0
		263	10	0

Dublin, January 13th, 1832.

		£	s.	d.
L. 4	Dr. William Kerr,			
. 2	To Port Wine, for 1 pipe, sold him, at 2 months	96	0	0
	13			
. 6	Charges Dr.			
. 2	To Port Wine for $\frac{1}{2}$ pipe, bottled for use of House	40	0	0
. -	„ Leakage for remaining $\frac{1}{2}$, used to fill those that leaked	0	0	0
	13			
. -	Sundries Dr to Sundries,			
. 3	Madder D.	300	0	0
. 3	John King, O. A. Exchange, for his $\frac{1}{2}$ profit	4	1	3
. 3	John King, O. A. Exchange, for my $\frac{1}{2}$ profit	4	1	3
	308	2	6	
. 3	To John King, O. A. Ex. £300 0 0			
. 5	„ John King, his Account gained by Exchange	4	1	3
. 6	„ Profit and Loss, do.	4	1	3
	£308 2 6			
	25			
. 6	Dr. Profit and Loss,			
. 2	To R. Runner, for balance of his Account	100	0	0
	26			
. 2	Dr. Port Wine,			
. 4	To James Henry, for 5 pipes at £75	375	0	0
	26			
. 3	Dr. Madder,			
. 4	To Bills Payable for 4 tons, D. E. bought of James Kerr, at 2 months	220	0	0

Dublin, January 27th, 1832.

		£	s.	d.
L. 4	James Henry Dr.			
. 1	To Royal Bank, for my draft in his favour	352	10	0
. 6	„ Profit and Loss for discount -	22	10	0
		375	0	0
	27			
. 4	Bills Payable Dr.			
. 1	To Cash, discounted bills for James Kerr	217	16	5
. 6	„ Profit and Loss for discount -	2	3	7
		220	0	0
	2			
	Sundries Dr. to Cash,			
. 6	Profit and Loss for my $\frac{1}{2}$ defect in hhd. Madder - - - -	5	5	0
. 3	John Scott, H. A. do. do. -	5	5	0
		10	10	0
	28			
. 5	William Kane Dr.			
. 1	To Cash paid his draft of £50 with Protest and Charges - - -	50	10	0
. 5	„ Commission, at $\frac{1}{2}$ per cent. -	0	5	0
		50	15	0
	February 2d,			
. 5	Bills Receivable Dr.			
. 4	To Voyage to Hull, for net proceeds, $4\frac{1}{2}$ tons Madder - - -	366	7	6
. 5	„ William Kane - - -	50	15	0
		417	2	6
	2			
. 1	Dr. Cash			
. 3	To James Walsh, for Principal and Interest, Money lent - - -	100	8	4
	2			
. 3	Dr. James Walsh,			
. 6	To Profit and Loss for Interest on Loan	0	8	4

Dublin, February 2d, 1832.

		£	s.	d.
L. 6	Dr. Charges,			
. 1	To Cash, paid House Expenses -	73	10	0
	4			
	Dr. Balance,			
	To Cash - - - -	2113	14	5
	„ Royal Bank - - - -	4065	7	6
	„ House, &c. - - - -	1800	0	0
	„ Port Wine, marked A. 3 pipes -	240	0	0
	„ Do. do. B. 5 do. -	375	0	0
	„ Maddar, do. D. 5 tons -	300	0	0
	„ Do. do. E. 4 do. -	220	0	0
	„ John Scott, H. A. - - - -	5	5	0
	„ William Kerr - - - -	96	0	0
	„ Bills - - - -	417	2	6
	4	9632	9	5
	Cr. Balance,			
	By John King, H. A. - - - -	4	1	3

INDEX TO LEGER, SEVENTH SET.

A				M			
			FOL.				FOL.
Adventure in Co.	-	-	2	Madder in Co.	-	-	2
				Madder	-	-	3
B				P			
Bank, Royal	-	-	1	Profit and Loss	-	-	6
Bills Receivable	-	-	5				
Bills Payable	-	-	4				
Balance	-	-	6				
C				R			
Cash	-	-	1	Runner, Robert	-	-	2
Commission	-	-	5				
Charges	-	-	6				
H				S			
House	-	-	1	Stock	-	-	1
Henry, James	-	-	4	Scott, John, H. A.	-	-	3
K				V			
King, John, O. A. Ex. Co.	-	-	3	Voyage to Hull	-	-	4
Kerr, William	-	-	4				
Kane, William	-	-	5				
King, John, H. A.	-	-	5	W			
				Wine, Port	-	-	2
				Walsh, James	-	-	3

*Dr.**Stock.*

FOL. 1.

1832				LF.	£	s.	d.
Feb'y	4	To Balance for, my net estate	-		6	9628	8 2
					£	9628	8 2

1832		<i>Dr.</i>	<i>Cash.</i>				
Jany	1	To Stock	- - -	1	2000	0	0
	2	" Port Wine, receiv'd for 1 pipe	-	2	94	0	0
	4	" John King of London, O. A. of					
		Exchange in Co. 3.	-	3	50	12	6
	"	" John King of London, O. A. of					
		Exchange in Co. 3.	-	3	454	10	0
	6	" Royal Bank	- - -	1	40	0	0
Feb'y	2	" James Walsh	- - -	3	100	8	4
					£	2739	10 10

1832		<i>Dr.</i>	<i>Royal Bank.</i>				
Jany	1	To Stock	- - -	1	4000	0	0
	4	" Adventure in Co. 1.	- - -	2	351	0	0
	5	" Profit and Loss	- - -	6	40	0	0
	6	" Madder in Co. 2.	- - -	2	710	0	0
					£	5101	0 0

1832		<i>Dr.</i>	<i>House, &c.</i>				
Jany	1	To Stock for its value	- - -	1	1800	0	0

FOL. 1.]

*Contra,**Cr.*

1832			£	s.	d.
<i>Jany</i>	1	By Sundries for the total of my effects and debts - - -	9580	0	0
<i>Feby</i>	4	" Profit and Loss for my net gain	6	48	8
			<u>£9628</u>	<u>8</u>	<u>2</u>

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	2	By Madder, paid Thomas Willan -	3	100	0	0
"	"	" James Walsh lent him -	3	100	0	0
"	12	" Voyage to Hull -	4	13	10	0
"	27	" Bills Payable -	4	217	16	5
"	28	" Sundries -	3	10	10	0
"	"	" William Kane of Hull -	5	50	10	0
<i>Feby</i>	2	" Charges -	6	73	10	0
"	4	" Balance remaining in hand -	6	2113	14	5
			<u>£2739</u>	<u>16</u>	<u>10</u>	

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	6	By Cash - - -	1	40	0	0
"	"	" John Scott, his Account -	3	346	2	6
"	11	" John King, O. A. of Ex. in Co. 3.	3	297	0	0
"	27	" James Henry - - -	4	352	10	0
<i>Feby</i>	4	" Balance - - -	6	4065	7	6
			<u>£5101</u>	<u>9</u>	<u>0</u>	

1832		<i>Contra,</i>	<i>Cr.</i>			
<i>Feby</i>	4	By Balance - - -	6	1800	0	

[FOL. 2.

1832			Mark	Pipe	LF	£	s.	d.
Jan'y	1	To Stock, at £80 per pipe	A.	7	1	560	0	0
"	28	Jas. Henry, £75 do.	B.	5	4	375	0	0
					12	£ 935	0	0
1832		<i>Dr. Adventure in Co. 1. with J. Higgins, each one half.</i>						
Jan'y	1	To Stock, for 4 pipes Port Wine at £80			1	320	0	0
Feb'y	4	" Profit and Loss, gained -			6	31	0	0
						£ 351	0	0
1832		<i>Dr. Maddler in Co. 2. with J. Scott, each one half.</i>						
Jan'y	1	To Stock, for my half, at £3 per cwt.						
		10 tons - - -			1	300	0	0
"		" John Scott, H. A. - - -			5	346	2	6
"	6	" Commission - - -			3	17	15	0
Feb'y	4	" Profit and Loss, gained - -			6	46	2	6
						£ 710	0	0
1832		<i>Dr. Robert Runner.</i>						
Jan'y	1	To Stock - - -			1	100	0	0

FOL. 2.]

*Contra,**Cr.*

1832			Mark Pipes	LF	£	s.	d.
<i>Jany</i>	2	By Cash, sold - - -	A. 1	1	94	0	0
"	"	" Madder given in barter •	1	3	90	0	0
"	13	" Wm. Kerr - - -	1	4	96	0	0
"	"	" Charges - - -	0½	6	40	0	0
"	"	" Leakage - - -	0½	-	0	0	0
<i>Feby</i>	4	" Balance - - -	{ A. 3	6	240	0	0
			{ B. 5	6	375	0	0
				12	£ 935	0	0
<hr/>							
1832		<i>Contra,</i>		<i>Cr.</i>			
<i>Jany</i>	4	By Royal Bank - - -		1	351	0	0
					£ 351	0	0
<hr/>							
1832		<i>Contra,</i>		<i>Cr.</i>			
<i>Jany</i>	6	By Royal Bank - - -		1	710	0	0
					£ 710	0	0
<hr/>							
1832		<i>Contra,</i>		<i>Cr.</i>			
<i>Jany</i>	25	By Profit and Loss - -		6	100	0	0

*Dr. John King of London, O.A. of [FOL. 3.
Exchange in Co. 3.*

1832					£	s.	d.
<i>Jan'y</i>	1	To Stock	-	-	1	500	0 0
	11	„ Royal Bank	-	-	1	297	0 0
	13	„ John King, H. A.	-	-	5	4	1 3
	„	„ Profit and Loss	-	-	6	4	1 3
					£	805	2 6

1832		<i>Dr. Madd'er.</i>					
<i>Jan'y</i>	2	To Cash, bought of Thomas	Mark	Tons.			
		Willan	-	B.	3	1 160	0 0
	„	Port Wine	-	C.	1½	2 90	0 0
	13	„ John King, O.A. of Ex.	-	D.	5	3 300	0 0
	26	„ Bills Payable	-	E.	4	4 220	0 0
					13½	£ 770	0 0

1832		<i>Dr. James Walsh.</i>					
<i>Jan'y</i>	2	To Cash lent him	-	-	1	100	0 0
<i>Feby</i>	2	„ Profit and Loss, gained	-	-	6	0	8 4
					£	100	8 4

1832		<i>Dr. John Scott, his Acct.</i>					
<i>Jan'y</i>	6	To Royal Bank	-	-	1	346	2 6
	28	„ Cash	-	-	1	5	5 0
					£	351	7 6

FOL. 3.]

*Contra,**Cr.*

1832				£	Ex.	lf	£	s.	d.
<i>Jan'y</i>	4	By Cash	-	50	1½	1	50	12	6
"	"	Cash	-	450	1	1	454	10	0
	13	" Madder	-			3	300	0	0
							£ 805	2	6
<hr/>									
1832		<i>Contra,</i>	<i>Cr.</i>						
				Mark.	Tons.				
<i>Jan'y</i>	12	By Voyage to Hull	-	C.	4½	4	250	0	0
"	"	Do. Do.	-						
<i>Feb'y</i>	4	" Balance	-	D.	5	6	300	0	0
"	"	Do.	-	E.	4	6	220	0	0
					13½	£	770	0	0
<hr/>									
1832		<i>Contra,</i>	<i>Cr.</i>						
<i>Feb'y</i>	2	By Cash	-			1	100	8	4
							£ 100	8	4
<hr/>									
1832		<i>Contra,</i>	<i>Cr.</i>						
<i>Jan'y</i>	6	By Madder in Co. 2.	-			2	346	2	6
<i>Feb'y</i>	4	" Balance	-			6	5	5	0
							£ 351	7	6

*Dr. Voyage to Hull, per the Lark, [FOL. 4.
Paul Henry, Master.*

1832				Mark	Tons	LP	£	s.	d.
<i>Jan</i>	12	To Madder	-	-		3	250	0	0
		" Cash	-	-		1	13	10	0
<i>Feby</i>	4	" Profit and Loss	-	-		6	102	17	6
							£ 366	7	6

1832 *Dr. William Kerr.*

<i>Jan</i>	13	To Port Wine	-	-	-	2	£96	0	0
------------	----	--------------	---	---	---	---	-----	---	---

1832 *Dr. James Henry.*

<i>Jan</i>	27	To Royal Bank	-	-	-	1	352	10	0
"		" Profit and Loss	-	-	-	6	22	10	0
							£ 375	0	0

1832 *Dr. Bills Payable.*

<i>Jan</i>	27	To Cash	-	-	-	1	217	16	5
"		" Profit and Loss	-	-	-	6	2	3	7
							£ 220	0	0

FOL. 4.]

Contra,• *Cr.*

1832				LY	£	s.	d.
<i>Feby</i>	2	By Bills Receivable	- • -	5	306	7	6
					£	366	7 6
1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Feby</i>	4	By Balance	- - -	6	£96	0	0
1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Jany</i>	26	By Port Wine	- - -	2	375	0	0
					£	375	0 0
1832		<i>Contra,</i>	<i>Cr.</i>				
<i>Jany</i>	26	By Madder	- - -	3	220	0	0
					£	220	0 0

Dr. *Charges.* [FOL. 6.]

1832					11	£	s.	d.
<i>Jan</i>	13	To Port Wine	-	-	2	40	0	0
<i>Feb</i>	2	" Cash	-	-	1	73	10	0
						£ 113	10	0

1832		<i>Dr.</i>	<i>Profit and Loss.</i>					
<i>Jan</i>	25	To Robert Runner	-	-		100	0	0
	28	" Cash	-	-	1	5	5	0
<i>Feb</i>	4	" Charges	-	-	6	113	10	0
	"	" Stock, for my net gain	-	-	1	48	8	2
						£ 267	3	2

1832		<i>Dr.</i>	<i>Balance.</i>					
<i>Feb</i>	4	To Cash	-	-	12	113	14	5
"	"	" Royal Bank	-	-	14	065	7	6
"	"	" House, &c	-	-	1	1800	0	0
"	"	" Port Wine, marked A	3	pupes	2	240	0	0
"	"	" Do " B	5	"	2	375	0	0
"	"	" Madden " D	5	tons	3	300	0	0
"	"	" Do " E.	4	"	3	220	0	0
"	"	" John Scott, H A	-	-	3	5	5	0
"	"	" William Kerr	-	-	4	96	0	0
"	"	" Bills Receivable	-	-	5	417	2	6
						£ 9632	9	5

FARMING. ACCOUNTS.

Dublin, May 16th, 1832.

		£	s.	d.
L. -	Sundries Dr. to Capital,			
. 1	To Cash for so much I have in Ready Money - £453 4 6			
. 2	" Working Stock, worth - 472 0 0			
. 2	" Feeding Stock, do. - 168 15 0			
		1093	19	6
	16			
. 1	Dr. Capital,			
. 6	To. A. B. borrowed from him -	100	0	0
	Sept. 19th			
. 3	Dr. No. 1,			
. 1	To Cash - - - - -	8	11	0
. 2	" Working Stock - for 23 yoks.			
	19			
. 3	Dr. No. 2,			
. 1	To Cash - - - - -	12	16	8
. 2	" Working Stock - for 70 loads			
. 2	" Feeding do. - " 210 do.			
. 2	" Working do. - " 420 yoks.			
	19			
. 4	Dr. No. 4,			
. 1	To Cash - - - - -	3	2	0
. 2	" Working Stock - for 20 yoka.			
	19			
. 5	Dr. No. 5,			
. 1	To Cash - - - - -	15	7	6

Dublin, September 19th, 1832.

		£	s.	d.
L. 5	Dr. No. 6,			
. 1	To Cash - - - -	4	3	6
. 2	" Working Stock - for 17 loads			
. 2	" Feeding do. - " 53 do.			
. 2	" Working do. - " 50 yoks.			
	<i>January 30th</i>			
. 2	Cr. Feeding Stock,			
. 1	By Cash, Cattle sold - -	90	0	0
	30			
. 1	Cr. Cash,			
. 2	By Feeding Stock, bought Cattle -	22	10	0
	30			
. 1	Cr. Cash,			
. 2	By Working Stock - - -	53	1	0
. 3	" No. 1. - - - 1 19 4			
. 3	" No. 1. - - - 0 15 9			
		2	15	1
	30			
. 3	Dr. No. 1,			
. 2	To Working Stock - for 117 yoks.			
	30			
. 3	Cr. No. 1,			
. 1	By Cash, sold 60 boles Wheat at £2 14	162	0	0
. 3	" No. 2, for 18 boles sowed upon it -	54	0	0
. 2	" Working Stock, litter laid up equal to 2 acres - - -			
. 2	" Feeding Stock, do. do. equal to 1 acre			

Dublin January 30th, 1832.

		£	s.	d.
L. 3	Dr. No. 2,			
1	To Cash, paid for lime	150	0	0
2	" Working Stock, - 30 yoks.			
	30			
4	Dr. No. 3.			
1	To Cash, paid for cutting Oats	10	0	0
2	" Working Stock, for 17 loads			
2	" Feeding do. 53			
2	" Working do. 132 ks.			
	30			
1	Dr. Cash,			
4	To No. 3, for 10 holes at 30s.	15	0	0
	30			
4	Cr. No. 3,			
2	By Working Stock, for 92½ holes	138	15	0
6	" Household 15 do.	22	10	0
2	" Feeding Stock, straw equal to 4 acres			
	30			
4	Cr. No. 4,			
2	By Working Stock, hay and grass equal to 12½ acres			
2	" Feeding Stock, do. do. 1½ acre			
	30			
5	Dr. No. 5,			
1	To Cash, paid labourers	9	4	9
2	" Working Stock for 38 yoks.			

Dublin, January 30th, 1832.

		£	s.	d.
L. 5	Cr. Field, No. 5,			
. 1	By Cash, sold Barley, 44 boles at 41s. -	90	4	0
. 6	„ Household for 2 boles -	4	2	0
. 2	„ Feeding Stock, straw equal to 2 acres			
	30			
. 5	Dr. Field, No. 6,			
. 1	To Cash, paid reaping peas -	2	5	9
. 2	„ Working Stock for 43 yoks. -			
	30			
. 5	Cr. Field, No. 6,			
. 2	By Working Stock, for $2\frac{1}{2}$ acres produce			
. 6	„ Household, „ $2\frac{1}{2}$ do.			
. 4	„ Field, No. 3. „ $\frac{1}{4}$ do.			
. 2	„ Feeding Stock „ 6 do.			
	30			
. 6	Cr. Field, No. 7,			
. 2	By Feeding Stock for $3\frac{1}{2}$ acres -			
	10th May			
. 1	Cr. Cash,			
. 6	By Household - - -	41	3	0
. 3	„ Field, No. 1, paid Rent and income Tax £63 0 0			
. 3	„ do. „ 2, do. do. 57 15 0			
. 4	„ do. „ 3, do. do. 49 17 6			
. 4	„ do. „ 4, do. do. 33 1 6			
. 5	„ do. „ 5, do. do. 42 0 0			
. 5	„ do. „ 6, do. do. 31 10 0			
. 6	„ do. „ 7, do. do. 16 16 0			
		294	0	0

Dublin, 10th May, 1832.

		£	s.	d.
L. 1	Cr. Cash,			
. 2	By Working Stock, paid various accounts	38	11	0
	10			
. 3	Dr. Field, No. 1,			
. 5	To No. 6, for 25 boles sowed -	51	5	0
. 2	„ Working Stock, for 77 yoks. -			
	10			
. 3	Cr. Field, No. 1,			
. 1	By Cash, Oats sold $22\frac{1}{2}$ boles at 40s. -	45	0	0
. 4	„ No. 4, for 16 boles sowed at 40s. -	32	0	0
. 2	„ Feeding Stock, straw equal to 1 acre			
	10			
. 4	Dr. Field, No. 3,			
. 2	To Working Stock, for 14 loads -			
. 2	„ Feeding do. 42 do. -			
. 2	„ Working do. 70 yoks. -			
	10			
. 2	Cr. Working Stock,			
. 4	By Field, No. 4, for 58 yoks. -			
. 5	„ do. „ 5, „ 4 do. -			
	10			
. 5	Cr. Field, No. 5,			
. 5	By Field, No. 6, for 12 boles sowed -	25	4	0
. 2	„ Working Stock, straw equal to $\frac{1}{2}$ acre			
. 2	„ Feeding do. do. do. $\frac{1}{2}$ do.			

Dublin, 10th May, 1832.

		£	s.	d.
L. 5	Dr. Field, No. 6,			
2	To Working Stock for 15 loads	-		
2	„ Feeding do. 35 do.	-		
2	„ Working do. 63 yoks.	-		
	10			
. 5	Cr. Field, No. 6.			
. 2	By Working Stock, for 7 boles peas at 41s.	14	7	0
	10			
. 6	Dr. Field, No. 7,			
. 1	To Cash, bought Oats for amount	23	5	0
. 2	„ Working Stock for 67 yoks.			
	10			
. 7	Dr. Balance.			
. 1	To Cash remaining on hand	170	12	2½
. 2	„ Working Stock valued at	447	1	0
. 2	„ Feeding do. do.	174	15	0
. 3	„ Field, No. 1, Wheat on hand at market price	312	0	0
. 5	„ do. No. 5, Oats do. do.	68	8	0
	1172 16 2½			
	10			
. 7	Cr. Balance,			
. 6	By A. B. due to him	100	0	0

Leger

INDEX TO FARMING ACCOUNTS.

A			H		
		FOL.			FOL.
A. B.	-	6	Household	-	6
B			P		
Balance	-	4	Profit and Loss	-	7
C			W		
Capital	-	1	Working Stock	-	2
Cash	-	1			
F					
Feeding Stock,	-	2			
Field, No. 1.	-	3			
Do. " 2.	-	3			
Do. " 3.	-	4			
Do. " 4.	-	4			
Do. " 5.	-	5			
Do. " 6.	-	5			
Do. " 7.	-	6			

Dr. *Capital.* [FOL. 1.]

1832			LF	£	s.	d.
May 16	To A. B. borrowed of him	-	6	100	0	0
1833						
May 10	„ Balance, net worth	-	7	1072	16	2½
				£	1172	16 2½

1832	<i>Dr.</i>	<i>Cash.</i>				
May 16	To Capital as per Inventory	-	1	453	4	6
1833						
Jan'y 30	„ Feeding Stock	-	2	96	0	0
	„ Field, No 1.	-	3	162	0	0
	„ do. „ 3.	-	4	15	0	0
	„ do. „ 5.	-	5	90	4	0
May 10	„ do. „ 1.	-	3	45	0	0
				£	861	8 6

Dr. *Working Stock.* [FOL. 2.]

1832			Acres	Bales	LF	£	s.	d.
May 16	To Capital	-	-	-	1	472	0	0
1833								
Jan'y 30	" Cash, Servants' wages	-	-	-	1	53	1	0
	" Field, No. 1. at £9	2	-	3	18	0	0	0
	" do. No. 3. " 30s.	-	92½	4	138	15	0	0
	" do. No. 4. " £9	12½	-	4	112	10	0	0
	" do. No. 6. " £9	2½	-	5	22	10	0	0
May 10	" Cash, various accounts	-	-	1	38	11	0	0
	" Field, No. 5. at £9	½	-	5	4	10	0	0
	" do. No. 6. " 41s.	-	7	5	14	7	0	0
			17½	99½	£	874	4	0

Dr. *Feeding Stock.*

1832			Acres					
May 16	To Capital	-	-	1	168	15	0	0
1833								
Jan'y 30	" Cash for Sundries	-	-	1	22	10	0	0
	" Field, No. 1. - at £9	1	3	4	9	0	0	0
	" do. No. 3. - " do.	4	4	4	36	0	0	0
	" do. No. 4. - " do.	1½	4	13	10	0	0	0
	" do. No. 5. - " do.	2	5	18	0	0	0	0
	" do. No. 6. - " do.	6	5	54	0	0	0	0
	" do. No. 7. - " do.	3½	6	31	10	0	0	0
May 10	" do. No. 1. - " do.	1	3	9	0	0	0	0
	" do. No. 5. - " do.	½	5	6	15	0	0	0
			19½	£	369	0	0	0

VOL. 2.]

Contra,

Cr.

1832				Loads	Yking	L.F.	£	s.	d.
Sept. 19	By	Field, No. 1.	at 6s. 6d.	-	23	3	7	9	6
	"	do. No. 2.	" 5s. 0d.	70	-	3	17	10	0
	"	do. No. 2.	" 6s. 6d.	-	420	3	136	10	0
	"	do. No. 4.	" 6s. 6d.	-	20	4	6	10	0
	"	do. No. 6.	" 5s. 0d.	17	-	5	4	5	0
	"	do. No. 6.	" 6s. 6d.	-	50	5	16	5	0
1833									
Jan'y 30	"	do. No. 1.	" 6s. 6d.	-	117	3	38	0	6
	"	do. No. 2.	" 6s. 6d.	-	30	3	9	15	0
	"	do. No. 3.	" 5s. 0d.	17	-	4	4	5	0
	"	do. No. 3.	" 6s. 6d.	-	132	4	42	18	0
	"	do. No. 5.	" 6s. 6d.	-	38	5	12	7	0
	"	do. No. 6.	" 6s. 6d.	-	43	5	13	19	6
May 10	"	do. No. 1.	" 6s. 6d.	-	77	3	25	0	6
	"	do. No. 3.	" 5s. 0d.	14	-	4	3	10	0
	"	do. No. 3.	" 6s. 6d.	-	70	4	22	15	0
	"	do. No. 4.	" 6s. 6d.	-	58	4	18	17	0
	"	do. No. 5.	" 6s. 6d.	-	4	5	1	0	0
	"	do. No. 6.	" 5s. 0d.	15	-	5	3	15	0
	"	do. No. 6.	" 6s. 6d.	-	63	5	20	9	6
	"	do. No. 7.	" 6s. 6d.	-	67	6	21	15	6
	"	Balance, present value	-	-	-	7	447	1	0
				133	1212	£	874	4	0

Contra,

Cr.

1832				Loads					
Sept. 19	By	Field, No. 2.	- at 5s.	210	3	52	10	0	
	"	do. No. 6.	- " do.	53	5	13	5	0	
1833									
Jan'y 30	"	Cash for Sundries	- -	-	1	90	0	0	
	"	Field, No. 3.	- " do.	53	4	13	5	0	
May 10	"	do. No. 3.	- " do.	42	4	10	10	0	
	"	do. No. 6.	- " do.	35	5	8	15	0	
	"	Balance, present value	-	-	7	174	15	0	
				393	£	309	0	0	

Dr.

Field, No. 1.

[FOL. 3.]

1832			Bales	Loads	Yking	LF	£	s.	d.
Sept. 19	To Cash - - -	-	-	-	-	1	8	11	0
	" Working Stock at 6s. 6d. -	-	-	-	23	2	7	9	6
1833									
Jan'y 30	" Cash - - -	-	-	-	-	1	2	15	1½
	" Working Stock at 6s. 6d. -	-	-	-	117	2	38	0	6
May 10	" Cash for Rent Crop for 1832 £60								
	" Cash for Income tax at 5 per cent. - 3								
		-	-	-	-	1	63	0	0
	" Field, No. 6. at £1½	25	-	-	-	5	51	5	0
	" Working Stock at 6s. 6d. -	-	-	-	77	2	25	0	6
	" Profit and Loss, gain	-	-	-	-	7	444	18	4½
			25	-	217	£	641	0	0

Dr.

Field, No. 2.

1832			Bales	Loads	Yking				
Sept. 19	To Cash, draining -	-	-	-	-	1	12	16	8
	" Working Stock at 5s. 0d. -	-	-	70	-	2	17	10	0
	" Feeding do. " 5s. 0d. -	-	-	210	-	2	52	10	0
	" Working do. " 6s. 6d. -	-	-	-	420	2	136	10	0
1833	" Field, No. 1. " £3	18	-	-	-	3	54	0	0
Jan'y 30	" Cash for Lime, 600 bores " 5s. 0d. -	-	-	-	-	1	150	0	0
	" Working Stock " 6s. 6d. -	-	-	-	30	2	9	15	0
May 10	" Cash, Rent Crop, 1832 £55 0s.								
	" Cash, Income tax at 5 per cent. 2 15s.								
		-	-	-	-	1	57	15	0
			18	280	450	£	490	16	8

*Dr.**Field, No. 3.*[*FOL. 4.*

1832			Bales	Loads	Yking	LF	£	s.	d.
<i>Jan</i>	30	To Cash - -	-	-	-	1	10	0	0
		" Working Stock at 5s. 0d.	-	17	-	2	4	5	0
		" Feeding do. " 5s. 0d.	-	53	-	2	13	5	0
		" Working do. " 6s. 6d.	-	-	132	2	42	18	0
		" Field, No. 6. sd. pot.	-	-	-	5	2	5	0
<i>May</i>	10	" Cash, Rent 1822 £47 10 0							
		" Cash, Income tax, at 5 per cent 2 7 6							
			-	-	-	1	49	17	6
		" Working Stock at 5s. 0d.	-	14	-	2	3	10	0
		" Feeding do. " 5s. 0d.	-	42	-	2	10	10	0
		" Working do. " 6s. 6d.	-	-	70	2	22	15	0
		" Profit and Loss, profit	-	-	-	7	52	19	6
			-	126	202	£	212	5	0

*Dr.**Field, No. 4.*

1832			Bales	Loads	Yking				
<i>Sept.</i>	19	To Cash - -	-	-	-	1	3	2	0
		" Working Stock at 6s. 6d.	-	-	20	2	6	10	0
1833		" Cash, Rent							
<i>May</i>	10	" Crop, 1832 £31 10 0							
		" Cash, Income tax, at 5 per cent. - 1 11 6							
			-	-	-	1	33	1	6
		" Field, No. 1, at 40s. 0d.	16	-	-	3	32	0	0
		" Working Stock at 6s. 6d.	-	-	58	2	18	17	0
		" Profit and Loss, profit	-	-	-	7	32	9	6
			16	-	78	£	126	0	0

Dr.

Field, No. 5.

[FOL. 5.]

			Boles	Loade	Yking	LF	£	s.	d.
1832	Sept 19	To Cash, grass-seeds	-	-	-	1	15	7	6
1833	Jany 30	„ Do. - -	-	-	-	1	9	4	9
		„ Working Stock at 6s. 6d.	-	-	38	2	12	7	0
May 10		„ Cash, Rent Crop, 1832 - - £40				1			
		„ Cash, Income tax at 5 per cent - 2							
			-	-	-	1	42	0	0
		„ Working Stock at 6s. 6d.			4	2	1	6	0
		„ Profit and Loss				7	136	17	9
					42	£	217	3	0

Dr.

Field, No. 6.

			Boles	Loade	Yking				
1832	Sept 19	To Cash - -	-	-	-	1	4	3	6
		„ Working Stock at 5s. 0d.	-	17	-	2	4	5	0
		„ Feeding do. „ 5s. 0d.	-	53	-	2	13	5	0
		„ Working do. „ 6s. 6d.	-	-	50	2	16	5	0
1833	Jany 30	„ Cash - -	-	-	-	1	2	5	
		„ Working Stock at 6s. 6d.	-	-	43	2	13	19	6
May 10		„ Cash, Rent Crop, 1832 £30 0							
		„ Cash, Income tax at 5 per cent. - £1 10							
			-	-	-	1	31	10	0
		„ Field, No. 5. at 42s.	12	-	-	5	25	4	0
		„ Working Stock „ 5s. 0d.	-	15	-	2	3	15	0
		„ Feeding do. „ 5s. 0d.	-	35	-	2	8	15	0
		„ Working do. „ 6s. 6d.	-	-	63	2	20	9	6
		„ Profit and Loss -				7	20	14	9
			12	120	156	£	164	12	0

FOL. 5.]

Contra,

Cr.

1833	Bales thresh.		Acres	Bales	LF	£	s.	d.
Jan'y 30	61	By Cash, for barley at 41s.	-	44	1	90	4	0
	35½	„ Household „ 41s.	-	2	6	4	2	0
		„ Feeding Stock „ £9	2	-	2	18	0	0
May 10		„ Field, No. 6. „ 42s.	-	12	5	25	4	0
		„ Working Stock „ £9	½	-	2	4	10	0
		„ Feeding do. „ do.	¼	-	2	6	15	0
		„ Balance, Oats on hand - „ 36s.	-	38	7	68	8	0
	96½		3½	96	£	217	3	0

Contra,

Cr.

1833	Bales thresh.		Acres	Bales				
Jan'y 30	32	By Working Stock at £9	2½	-	2	22	10	0
		„ Household „ do.	2½	-	6	20	5	0
		„ Field, No. 3. „ do.	¼	-	4	2	5	0
May 9		„ Feeding Stock „ do.	6	-	2	54	0	0
		„ Field, No. 1. „ 41s.	-	25	3	51	5	0
		„ Working Stock „ do.	-	7	2	14	7	0
			11	32	£	164	12	0

Dr. *Profit and Loss.* [FOL. 7.]

1833			LP	£	s.	d.
May	10	To Field, No. 2. - - -	3	490	16	8
"	"	do. No. 7. - - -	6	30	6	6
"	"	Household - - -	6	88	0	0
"	"	Capital, net gain, after paying House- hold, &c. - - -	1	78	16	8½
				£	687	19 10½

1833		<i>Dr.</i>	<i>Balance.</i>			
May	10	To Cash in hand - - -	1	170	12	2½
"	"	Working Stock, valued at - - -	2	447	0	0
"	"	Feeding Stock, valued at - - -	2	174	0	0
"	"	Field, No. 1, Wheat in hand at Market price - - -	3	312	0	0
"	"	do. No. 5, Oats in hand - - -	5	68	8	0
				£	1117	16 2½

FOL. 7.]

Contra,

Cr.

1833					LF	£	s.	d.
May	10	By Field, No. 1	-	-	3	444	18	4½
"	"	do. No. 3.	-	-	4	52	19	6
"	"	do. No. 4.	-	-	4	32	9	6
"	"	do. No. 5.	-	-	5	136	17	9
"	"	do. No. 6.	-	-	5	20	14	9
						£	087	19 10½
<hr/>								
1833		<i>Contra,</i>		<i>Cr.</i>				
May	10	By A. B. due to him	-	-	6	100	0	0
		" Capital, net worth	-	-	1	1072	16	2½
						£	1172	16 2½

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